

**Illinois Department of Revenue  
Regulations**

<b>Title 86 Part 130 Section 130.1930    Chiropodists, Osteopaths and Chiropractors</b>
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**TITLE 86: REVENUE  
PART 130  
RETAILERS' OCCUPATION TAX**

**Section 130.1930 Chiropodists, Osteopaths and Chiropractors**

a)     When Liable for Tax

When chiropodists, osteopaths or chiropractors sell such items as shoes, arch supports, trusses, braces, appliances or other tangible personal property to purchasers for use or consumption apart from their rendering of service as chiropodists, osteopaths or chiropractors, they incur Retailers' Occupation Tax liability. For information about whether these items qualify as medical appliances, see Food, Drugs, Medicines and Medical Appliances, 86 Ill. Adm. Code 130.310.

b)     When Not Liable for Tax

Chiropodists, osteopaths and chiropractors are engaged in professions and primarily render service. To the extent to which they engage in such professions, they are not engaged in the business of selling tangible personal property to purchasers for use or consumption within the meaning of the Act. Consequently, they are not required to remit Retailers' Occupation Tax measured by their receipts from engaging in such professions, including receipts from both services and tangible personal property transferred incident to those services.

c)     Liability Under the Service Occupation Tax Act

For information concerning the application of the Service Occupation Tax to sales by chiropodists, osteopaths and chiropractors of tangible personal property which they transfer as an incident to rendering service, see the Service Occupation Tax, 86 Ill. Adm. Code 140.

(Source: Amended at 24 Ill. Reg. 15104, effective October 2, 2000)